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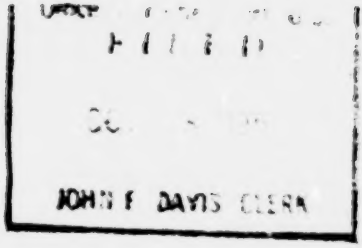

In the

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1961

No. 523

UNION EQUITY COOPERATIVE EXCHANGE, INC.,
ENID, OKLAHOMA,
Petitioner,

VERSUS

OKLAHOMA STATE BOARD OF EQUALIZATION,
Defendant.

PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF OKLAHOMA

FRANK CARTER, of
OTJEN, CARTER, HUDDLESTON & OTJEN
1010 Bass Building
Enid, Oklahoma

October, 1961.

UTTERBACK TYPESETTING CO., 13 SO. WALKER OKLAHOMA CITY, PH CE 5-8750

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OKLAHOMA STATE BOARD OF EQUALIZATION,
Defendant.

PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF OKLAHOMA

Petitioner prays that a writ of certiorari issue to review the judgment of the Supreme Court of the State of Oklahoma entered in the above entitled case on July 11, 1961, rehearing denied August 1, 1961, mandate issued August 17, 1961.

OPINIONS BELOW

On July 10, 1961, the Supreme Court of the State of Oklahoma entered a memorandum decision denying the appeal of this petitioner from an unjust and discriminating tax assessment order of the Oklahoma State Board of

Equalization. A copy of such memorandum order is included in the Appendix "A." This memorandum decision as indicated referred to a decision of the Oklahoma Supreme Court entered shortly prior thereto, on June 13, 1961, in the case of *Garfield County* v. *The State Board of Equalization,* being Case No. 39423, and a copy of which decision is shown in the Appendix "B" hereof. The decision in the *Garfield County* case (this petitioner being a substantial taxpayer in Garfield County), and being one of several similar cases, in turn, incorporated and adopted by reference, the opinion of the Court in a companion case known as the *Canadian County* case, No. 39321, also decided June 13, 1961, and a copy of the opinion in that case is shown in Appendix "C" hereof.

Petition for rehearing was filed within the ten (10) days (Appendix C-1); and, on August 1, 1961, the petition for rehearing was by memorandum order denied; and, on August 17, 1961, a mandate was issued by the Supreme Court of the State of Oklahoma, which mandate is also shown in Appendix "D" hereof.

JURISDICTION

The judgment of the Supreme Court against this petitioner was rendered on July 10, 1961 (*infra,* Appendix "A"). A petition for rehearing was denied on August 1, 1961 (Appendix "E"). The jurisdiction of this Court is invoked under the provisions of 28 U.S.C.A. 1257(3).

QUESTION PRESENTED

Whether or not the State Board of Equalization of the State of Oklahoma violated the guarantees contained in the Fourteenth Amendment to the Constitution of the United States, when it intentionally, systematically, and arbitrarily discriminated against this petitioner by increasing its assessed valuation on its elevators and other properties outside the city limits of Enid, Oklahoma, by ten per cent (10%) (thereby exceeding the constitutional limit) while, at the same time, increasing the assessed valuation on similar and competitive elevators and properties within the city limits by less than one-fifth of said rate.

CONSTITUTIONAL PROVISION INVOLVED

The Fourteenth Amendment to the Constitution of the United States.

OKLAHOMA STATUTES, INTERPRETATIONS AND CONSTITUTIONAL PROVISIONS INVOLVED

These are set forth in Appendix "F," *infra*.

STATEMENT OF FACTS

Union Equity Cooperative Exchange, a substantial grain storage and grain marketing facility at Enid, Oklahoma, owns and operates concrete elevators just outside the city limits of Enid, with more than fifty million bushel capacity. It is one of the largest taxpayers of Garfield County, paying over one million dollars a year in Federal income tax since 1950; and, ad valorem taxes to Garfield County, in 1960, in the amount of $207,000.00.